

U.S. Department of the Interior
Consolidated Statement of Financial Position
as of September 30, 1995 and 1994
(dollars in thousands)

	1995	1994
		<i>(Unaudited)</i>
ASSETS		
Current Assets		
Fund Balance with Treasury (Note 2)	\$ 4,230,481	\$ 4,873,092
Cash and Other Monetary Assets	236,190	12,853
Investments: (Note 3)		
Treasury Securities	1,866,096	1,285,232
Public Securities	27,944	25,343
Accounts Receivable: (Note 4)		
Public, Net of Allowance for Doubtful Accounts	211,647	315,936
Due from Federal Agencies	196,251	191,444
Operating Materials and Supplies	6,636	22,024
Inventory (Note 5)	98,857	112,610
Total Current Assets	6,874,102	6,838,534
Property, Plant and Equipment, Net of Depreciation (Note 6)		
Buildings, Structures and Facilities	23,882,013	25,800,894
Equipment, Vehicles and Aircraft	766,682	1,177,790
Other Property, Plant and Equipment	404,144	936,667
Total Property, Plant and Equipment	25,052,839	27,915,351
Stewardship Land (Note 7)		
Other Assets		
Loans and Interest Receivable, Net of Allowance for Doubtful Accounts (Note 8)	248,438	257,880
Available from Contract Authority (Note 1M)	220,631	231,101
Non-Current and Unmatured Receivables (Note 4)	3,333,814	3,168,895
Power Rights (Note 9)	259,380	301,375
Stockpile Inventory - Helium (Note 5)	367,370	370,361
Unmatured Timber Sales Contracts (Note 1N)	55,538	54,887
General Investigation Costs (Note 1O)	505,435	559,684
Other Assets	23,979	48,491
Total Other Assets	5,014,585	4,992,674
Assets Held on Behalf of Others		
Royalty Management:		
Fund Balance with Treasury (Note 2)	124,172	373,098
Escrow Investments (Note 3)	1,406,665	1,314,064
Accounts Receivable	275,203	300,888
Non-Royalty Management:		
Funds Transferable to Treasury and Other	2,553	263,866
Total Assets Held on Behalf of Others	1,808,593	2,251,916
TOTAL ASSETS	\$ 38,750,119	\$ 41,998,475

The accompanying notes are an integral part of these financial statements.

U.S. Department of the Interior
Consolidated Statement of Financial Position
as of September 30, 1995 and 1994
(dollars in thousands)

	1995	1994
		<i>(Unaudited)</i>
LIABILITIES AND NET POSITION		
Liabilities		
Liabilities Covered by Budgetary Resources		
Liabilities to the Public:		
Accounts Payable to the Public	\$ 230,068	\$ 355,831
Accrued Payroll and Benefits (Note 1Q)	150,383	138,955
Advances and Deferred Credits	236,602	235,669
Deferred Revenue (Note 10)	3,374,218	3,328,639
Undistributed Royalty Collections (Note 1S)	1,806,040	1,988,050
Other Liabilities to the Public	53,799	36,224
Total Liabilities to the Public	5,851,110	6,083,368
Liabilities to Federal Agencies:		
Accounts Payable	48,052	45,941
Receipts Transferable to Treasury	2,553	84,387
Other Amounts Payable to Treasury	101,601	100,667
Notes Payable to Treasury (Note 11)	1,418,232	1,339,724
Undistributed Special Receipt Fund Collections (Note 1T)	111,609	86,913
Deferred Revenue and Other	126,183	84,135
Total Liabilities to Federal Agencies	1,808,230	1,741,767
Total Liabilities Covered by Budgetary Resources	7,659,340	7,825,135
Liabilities Not Covered by Budgetary Resources		
Liabilities to the Public:		
Unfunded payroll costs (Note 1Q)	262,663	234,317
Other unfunded liabilities	71,409	86,917
Total Liabilities to the Public	334,072	321,234
Contingent Liabilities (Note 12)		
Total Liabilities Not Covered by Budgetary Resources	334,072	321,234
Total Liabilities	7,993,412	8,146,369
Net Position		
Unexpended Appropriations	4,507,642	4,691,109
Cumulative Results of Operations (Note 15)	26,249,065	29,160,997
Total Net Position	30,756,707	33,852,106
TOTAL LIABILITIES AND NET POSITION	\$ 38,750,119	\$ 41,998,475

The accompanying notes are an integral part of these financial statements.

U.S. Department of the Interior
Consolidated Statement of Net Cost
for the years ended September 30, 1995 and 1994
(dollars in thousands)

	1995	1994
		<i>(Unaudited)</i>
Expenses		
Operating Expenses (Note 13)		
Natural Resources	\$ 5,339,283	\$ 5,038,071
Indian Affairs	2,003,199	1,959,988
Science	1,261,535	1,238,046
Other	533,774	387,165
Total Operating Expenses	9,137,791	8,623,270
Other Expenses		
Depreciation and Amortization	98,466	96,909
Bad Debt Expense	2,977	83,239
Interest on Borrowing from Treasury (Note 11)	75,924	44,273
Other Interest Expense	21,978	1,807
Other Expenses	-	8,816
Total Other Expenses	199,345	235,044
Total Expenses	9,337,136	8,858,314
Revenues		
Sales of Goods and Services to the Public		
Bureau of Reclamation	666,955	704,113
Bureau of Indian Affairs	154,296	178,066
U.S. Geological Survey	114,556	146,075
Bureau of Land Management	100,620	115,566
National Park Service	66,711	60,288
Other Bureaus and Offices	35,265	29,646
Total Sales of Goods and Services to the Public	1,138,403	1,233,754
Other Revenues		
Sales of Goods and Services to Federal Agencies	1,002,624	634,363
Interest -- Federal	103,148	55,127
Interest, Penalties and Insurance Guarantee Premiums	82,962	45,848
Other Revenues (Note 14)	189,859	140,192
Total Other Revenues	1,378,593	875,530
Total Revenues	2,516,996	2,109,284
NET COST OF OPERATIONS	\$ 6,820,140	\$ 6,749,030

The accompanying notes are an integral part of these financial statements.

U.S. Department of the Interior
Consolidated Statement of Custodial Activity
for the years ended September 30, 1995 and 1994
(dollars in thousands)

	1995	1994
		<i>(Unaudited)</i>
Collections on Behalf of the Federal Government		
Mineral Lease Collections		
Rents and Royalties	\$ 3,254,586	\$ 3,867,021
Offshore Lease Sales	371,731	374,539
Other	3,304	40,260
Total Mineral Lease Collections	3,629,621	4,281,820
Earnings on Escrow Investments		
Interest Earned - Federal Investments	32,196	34,766
Amortized Discount on Federal Investments (Note 3)	44,563	22,307
Total Earnings on Escrow Investments	76,759	57,073
Total Collections on Behalf of the Federal Government	\$ 3,706,380	\$ 4,338,893
Disposition of Collections		
Transferred to Others		
Department of the Treasury	\$ 1,792,725	\$ 2,137,321
National Park Service	1,046,987	1,046,990
States	552,249	605,835
Bureau of Reclamation	367,284	410,751
Indian Tribes and Agencies	32,538	39,283
Other Federal Agencies	22,754	17,554
Other Transfers	48,168	22,669
Total Transferred to Others	3,862,705	4,280,403
Increase (Decrease) in Collections Pending Transfer	(156,325)	58,490
Total Disposition of Collections	\$ 3,706,380	\$ 4,338,893

The accompanying notes are an integral part of these financial statements.

U.S. Department of the Interior
Statement of Changes in Net Position
for the years ended September 30, 1995 and 1994
(dollars in thousands)

	1995	1994
		<i>(Unaudited)</i>
Change in Net Position		
Net Change from Operations		
Net Cost of Operations	\$ (6,820,140)	\$ (6,749,030)
Financing Sources:		
Appropriations Expensed	8,049,149	7,387,541
Collections for Custodial Activities	3,706,380	4,338,894
Abandoned Mine Fees Collected	256,385	249,135
Net Loss on Disposition of Assets	(4,854)	-
Transfers to Others	(4,077,484)	(5,484,131)
Net Results of Operations	1,109,436	(257,591)
Prior Period Adjustments	(195,097)	443,353
Net Change from Operations	914,339	185,762
Other Changes in Net Position		
Increase (Decrease) in Appropriated Capital	(183,467)	162,955
Increase (Decrease) in Invested Capital	(3,770,516)	423,408
Decrease in Other Equity Accounts	(55,755)	(4,191)
Other Changes in Net Position	(4,009,738)	582,172
Net Change in Net Position	(3,095,399)	767,934
Net Position - Beginning of Year	33,852,106	33,084,172
Net Position - End of Year	\$ 30,756,707	\$ 33,852,106

The accompanying notes are an integral part of these financial statements.